IN THE U.S. PATENT AND TRADEMARK OFFICE

In re Patent Application of: Fredrik GUNNARSSON

Application No.: 10/565,163

Confirmation No.: 7302

Filed: January 19, 2006

Art Unit: 2615

For: AUDIO STEREO PROCESSING METHOD,

DEVICE AND SYSTEM

Examiner: G. C. Monikang

RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed March 23, 2009, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 8 of this paper.